

California Nonresident or Part-Year Resident Income Tax Return 2002

Long Form

FORM

540NR

Fiscal year filers only: Enter month of year end: month _____ year 2003.

Step 1

Place label here or print

Name and Address

Your first name	Initial	Last name	PBA Code
If joint return, spouse's first name	Initial	Last name	
Present home address — number and street, PO Box, or rural route			Apt. no. PMB no.
City, town, or post office			State ZIP Code

Step 1a

SSN

Your social security number	Spouse's social security number

IMPORTANT:

Your social security number is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single
- 2 ☐ Married filing jointly (even if only one spouse had income)
- 3 ☐ Married filing separately. Enter spouse's social security number above and full name here _____
- 4 ☐ Head of household (with qualifying person). STOP. See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died _____

Step 3

Exemptions

Attach check or money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
- For line 7, line 8, line 9, and line 10: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions 7 ☐ X \$80 = \$ _____
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$80 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$80 = \$ _____
- 10 **Dependents:** Enter name and relationship. Do not include yourself or your spouse. _____ Total dependent exemptions ● 10 ☐ X \$251 = \$ _____
- 11 Add line 7 through line 10. This is your total exemption amount 11 Total \$ _____

Step 4

Total Taxable Income

Standard Deduction

Single or Married filing separately, \$3,004

Married filing jointly, Head of household, or Qualifying widow(er), \$6,008

- 12 Total California wages from all your Form(s) W-2, box 16 ● 12 _____
- 13 Enter federal adjusted gross income from Form 1040, line 35; Form 1040A, line 21; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 34; or Form 1040NR-EZ, line 10 13 _____
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 35, column B .. ● 14 _____
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions 15 _____
- 16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 35, column C ● 16 _____
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
- 18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 42; **OR** Your California **standard deduction** (see left margin). See instructions ● 18 _____
- 19 Subtract line 18 from line 17. This is your **total taxable income**. If less than zero, enter -0- 19 _____

Step 5

California Taxable Income

Attach copy of your Form(s) W-2, W-2G, 592-B, 594, and 597. Also, attach any Form(s) 1099 showing California tax withheld.

- 20 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ● 20 _____
- Caution:** If under age 14 and you have more than \$1,500 of investment income. See instructions.
- 21 CA adjusted gross income from Schedule CA (540NR), Part IV, line 43 ● 21 _____
- 22 CA Taxable Income from Schedule CA (540NR), Part IV, line 47 ● 22 _____
- 23 CA Tax Rate. Divide line 20 by line 19 23 _____
- 24 CA Tax Before Exemption Credits. Multiply line 22 by line 23 24 _____
- 25a CA Exemption Credit Percentage. Divide line 22 by line 19. If more than 1, enter 1.0000 25a _____
- 25b CA Prorated Exemption Credits. If the amount on line 13 is more than \$132,793, see instructions. Otherwise, multiply line 11 by line 25a 25b _____
- 25c CA Regular Tax Before Credits. Subtract line 25b from line 24 25c _____
- 26 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions ☐ Form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
- 27 Add line 25c and line 26. Continue to Side 2 ● 27 _____

Step 6

Your name: _____

Your SSN: _____

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	_____
31	Credit for joint custody head of household. See instructions	31	_____
32	Credit for dependent parent. See instructions	32	_____
33	Credit for senior head of household. See instructions	33	_____
34	Credit for long-term care. See instructions	34	_____
36	Credit percentage and credit amount. See instructions. Credit percentage 36a	36	_____
37	Enter credit name _____ code no _____ and amount	37	_____
38	Enter credit name _____ code no _____ and amount	38	_____
39	To claim more than two credits, see instructions	39	_____
40	Nonrefundable renter's credit. See instructions for "Step 6"	40	_____
42	Add line 36 through line 40. These are your total credits	42	_____
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	_____

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	_____
45	Other taxes and credit recapture. See instructions	45	_____
46	Add line 43 through line 45. This is your total tax	46	_____

Step 8

Payments

47	California income tax withheld. See instructions	47	_____
48	Nonresident withholding (Form(s) 592-B, 594, and 597). See instructions	48	_____
49	2002 CA estimated tax and other payments. See instructions	49	_____
50	Excess SDI. See instructions	50	_____
Child and Dependent Care Expenses Credit. See instructions; attach form FTB 3506.			
51	_____	52	_____
53	_____	54	_____
55	Add line 47, line 48, line 49, line 50, and line 54. These are your total payments	55	_____

Step 9

Overpaid Tax or Tax Due

56	Overpaid tax. If line 55 is more than line 46, subtract line 46 from line 55	56	_____
57	Amount of line 56 you want applied to your 2003 estimated tax	57	_____
58	Overpaid tax available this year. Subtract line 57 from line 56	58	_____
59	Tax due. If line 55 is less than line 46, subtract line 55 from line 46	59	_____

Step 10

Contributions

CA Seniors Special Fund. See instructions	60	00	CA Breast Cancer Research Fund	65	00
Alzheimer's Disease/Related Disorders Fund	61	00	CA Firefighters' Memorial Fund	66	00
CA Fund for Senior Citizens	62	00	Emergency Food Assistance Program Fund	67	00
Rare and Endangered Species Preservation Program	63	00	CA Peace Officer Memorial Foundation Fund	68	00
State Children's Trust Fund for the Prevention of Child Abuse	64	00	Lupus Foundation of America, California Chapters Fund	69	00
			Asthma and Lung Disease Research Fund	70	00
73	Add line 60 through line 70. These are your total contributions	73	_____		

Step 11

Refund or Amount You Owe

74	REFUND OR NO AMOUNT DUE. Subtract line 73 from line 58. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0002	74	_____
75	AMOUNT YOU OWE. Add line 59 and line 73. See instructions. Mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	75	_____

Step 12

Interest and Penalties

76	Interest, late return penalties, and late payment penalties	76	_____
77	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	77	_____
78	Total amount due. See instructions	78	_____
79	If you do not need California income tax forms mailed to you next year, fill in the circle	79	<input type="radio"/>

Step 13

Direct Deposit (Refund Only)

Do not attach a voided check or a deposit slip.	
Fill in the boxes to have your refund directly deposited. Routing number	
Account Type:	_____
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3

Sign Here

Your signature	Daytime phone number (optional)
X _____	() + + + + +
Spouse's signature (if filing jointly, both must sign)	
X _____	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date
_____	_____
Firm's name (or yours if self-employed)	Paid Preparer's SSN/PTIN
_____	_____
Firm's address	FEIN
_____	_____